



The Commonwealth
of Massachusetts

ANNUAL REPORT

FOR THE
FISCAL YEAR ENDING JUNE 30, 1972

DEPARTMENT OF THE STATE AUDITOR

*"Guardian of
the Commonwealth"*



THADDEUS BUCZKO
STATE AUDITOR

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Mass Officials

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STATE HOUSE, BOSTON

MASS OFFICIALS

ANNUAL REPORT

for the

FISCAL YEAR ENDING JUNE 30, 1972

STATE AGENCY AUDITS

I have the honor to submit the Annual Report of the Department of the State Auditor for the fiscal year, July 1, 1971 to June 30, 1972.

Section 12 of Chapter 11 of the General Laws defines the duties of the Department of the State Auditor.

"Section 12. The department of the state auditor shall annually make a careful audit of the accounts of all departments, offices, commissions, institutions and activities of the commonwealth, including those of districts and of authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall keep no books or records except records of audits made by it, and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority."

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ending June 30, 1972.

Personnel Changes:

Mr. John Boris of Salem, Semi-Senior Field Auditor, resigned November 30, 1971.

Mrs. Elese E. Greene of Cambridge, Statistical Typist, resigned June 30, 1972 to acceptance position with Employment Security Division.

The following Civil Service appointments were made during the fiscal year:

Miss Carol A. Cardinale of Revere was appointed Statistical Typist on September 15, 1971

Mr. Michael P. Dufresne of Springfield was appointed Semi-Senior Field Auditor on July 6, 1971

Mr. Albert E. Frazee of Lowell was appointed Semi-Senior Field Auditor on July 6, 1971.

New Audits: During the Fiscal year initial audits of the following agencies were completed.

Governor and Council

Executive Office for Community Development
Executive Office of Consumer Affairs
Executive Office of Educational Affairs
Executive Office of Elder Affairs
Executive Office for Environmental Affairs
Executive Office of Human Affairs
Executive Office of Manpower Affairs
Executive Office of Public Safety
Executive Office of Transportation and Construction

Attorney General

Consumers Protection Division

Department of Civil Service and Registration

Board of Certification of Health Officers
Board of Certification of Operators of Waste Water Treatment Facilities
Board of Registration of Nursing Home Administrators

Department of Education

Division of Special Education
Middlesex Community College

Department of Public Works

Bureau of Solid Waste Disposal

During the fiscal year a total of 309 State accounts were audited, including 293 regular audits, 16 new audits.

Audits for 1972 Fiscal Year

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Governor and Council:			
Advisory Council on Home and Family	Apr. 12, 1971	Apr. 18, 1972	72-S-217
Alcoholic Beverages Control Commission	Feb. 23, 1971	Mar. 13, 1972	72-S-167
American and Canadian French Cultural Exchange Commission	Apr. 8, 1971	Apr. 28, 1972	72-S-236
Armory Commission	Nov. 16, 1970	Jan. 11, 1972	72-S-145
Art Commission for the Commonwealth	Feb. 4, 1971	Mar. 13, 1972	72-S-177
Boxer's Fund Board	June 1, 1971	May 22, 1972	72-S-277
Civil Defense Agency	Jan. 8, 1971	Apr. 18, 1972	72-S-229
Commission on Employment of the Handicapped	July 1, 1970	June 30, 1971	72-S-207
Commissioner of Veterans' Services	Aug. 3, 1970	July 26, 1971	72-S- 20
Committee on Law Enforcement and Administration of Criminal Justice	May 10, 1971	Mar. 30, 1972	72-S-205
Consumers' Council	Mar. 23, 1971	Mar. 23, 1972	72-S-204
Contributory Retirement Appeal Board	Mar. 23, 1971	Apr. 7, 1972	72-S-219
Educational Compact Council of Massachusetts	Apr. 29, 1971	May 2, 1972	72-S-245
Executive Office for Administration and Finance:			
Board of Economic Advisors	Mar. 8, 1971	May 5, 1972	72-S-238
Central Services Division:			
Bureau of Administrative Services	Feb. 19, 1971	Mar. 5, 1972	72-S-172
Bureau of Building Construction	July 1, 1970	Aug. 16, 1971	72-S- 12
Bureau of State Buildings	Aug. 4, 1970	Sept. 1, 1971	72-S- 38
Comptroller's Division	July 1, 1970	June 30, 1971	72-S-239
Fiscal Affairs Division	Dec. 21, 1970	Feb. 4, 1972	72-S-161
Office of the Commissioner	Feb. 28, 1971	Mar. 10, 1972	72-S-184
Personnel Appeals Board	Dec. 21, 1970	Feb. 4, 1971	72-S-162
Purchasing Bureau	Dec. 3, 1970	Nov. 29, 1971	72-S-126
Rate Setting Commission	Oct. 7, 1970	Jan. 10, 1972	72-S-143
Finance Advisory Board	Feb. 12, 1971	Mar. 30, 1972	72-S-208
Flood Relief Board	Feb. 24, 1971	Apr. 10, 1972	72-S-209
George Fingold Library	Oct. 13, 1970	Oct. 12, 1971	72-S- 98
Governor's Highway Safety Committee	Mar. 1, 1971	Mar. 24, 1972	72-S-189
Group Insurance Commission	Sept. 30, 1970	Nov. 10, 1971	72-S-113
Health and Welfare Commission	Mar. 30, 1971	Apr. 20, 1972	72-S-235
Massachusetts Aeronautics Commission	Mar. 9, 1971	Mar. 13, 1972	72-S-181
Massachusetts Advisory Council on Vocational Technical Education	Feb. 28, 1971	May 5, 1972	72-S-244
Massachusetts Commission Against Discrimination	Aug. 18, 1970	June 1, 1972	72-S-303
Massachusetts Commission for the Blind:			
Bureau of Individual Services	May 3, 1971	Apr. 4, 1972	72-S-225
Bureau of Industrial Aid and Workshops	May 3, 1971	Apr. 4, 1972	72-S-227
Bureau of Medical Care	May 3, 1971	Apr. 4, 1972	72-S-224
Bureau of Rehabilitation	May 3, 1971	Apr. 4, 1972	72-S-226

<u>Audit Period</u>				<u>Report</u>
<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Number</u>	
Governor and Council (Cont.):				
Massachusetts Commission for the Blind (Cont.):				
Bureau of Research	May 3, 1971	Apr. 4, 1972	72-S-228	
Office of the Commissioner	May 3, 1971	Apr. 4, 1972	72-S-223	
Massachusetts Educational				
Communications Commission	Apr. 12, 1971	May 1, 1972	72-S-258	
Massachusetts Police Training Council	Apr. 13, 1971	Apr. 12, 1972	72-S-233	
Massachusetts Rehabilitation				
Commissioner	Sept. 8, 1970	Sept. 1, 1971	72-S- 40	
Military Division of the Executive				
Department	Nov. 16, 1970	Jan. 11, 1972	72-S-144	
Milk Regulation Board	July 27, 1970	Sept. 1, 1971	72-S- 32	
Mobil Homes Commission	Mar. 25, 1971	Apr. 6, 1972	72-S-220	
New England Board of Higher Education	Nov. 10, 1970	Jan. 3, 1972	72-S-141	
New England Regional Commission	June 9, 1971	May 26, 1972	72-S-269	
Old State House	Oct. 29, 1970	Jan. 20, 1972	72-S-137	
Retirement Law Commission	Jan. 28, 1971	Mar. 8, 1972	72-S-175	
Soldiers' Home in Holyoke	Oct. 5, 1970	Oct. 4, 1971	72-S- 49	
Soldiers' Home in Massachusetts	Oct, 26, 1970	Nov. 9, 1971	72-S-119	
Special Military Reservation				
Commissioner	Nov. 16, 1970	Jan. 11, 1972	72-S-146	
State Council on Juvenile Behavior	June 9, 1971	May 22, 1972	72-S-263	
State Racing Commission	Jan. 25, 1971	Feb. 8, 1972	72-S-160	
Committee to Keep Massachusetts				
Beautiful	June 28, 1971	May 25, 1972	72-S-284	
Vehicle Equipment Safety Commission	July 1, 1970	June 30, 1971	72-S- 39	
Weather Amendment Board	Feb. 9, 1971	Mar. 22, 1972	72-S-191	
World War II Memorial Commission	Apr. 15, 1971	June 16, 1972	72-S-264	
Secretary of Executive Office for				
Community Development	Apr. 30, 1971	May 11, 1972	72-S-254	
Secretary of Executive Office of				
Consumer Affairs	Apr. 30, 1971	May 31, 1972	72-S-288	
Secretary of Executive Office of				
Educational Affairs	Apr. 30, 1971	June 21, 1972	72-S-305	
Secretary of Executive Office for				
Environmental Affairs	Apr. 30, 1971	May 18, 1972	72-S-270	
Secretary of Executive Office of				
Human Affairs	July 12, 1971	June 5, 1972	72-S-306	
Secretary of Executive Office of				
Manpower Affairs	July 19, 1971	Apr. 26, 1972	72-S-251	
Secretary of Executive Office of				
Public Safety	July 20, 1971	Apr. 18, 1972	72-S-243	
Secretary of Executive Office of				
Transportation and Conservation	June 25, 1971	June 21, 1972	72-S-307	
Executive Office of Elder Affairs	Nov. 22, 1971	Apr. 10, 1972	72-S-237	
Department of Agriculture:				
Administrative Section,	July 1, 1970	Aug. 9, 1971	72-S- 23	
Division of:				
Animal Health	Aug. 10, 1970	Sept. 15, 1971	72-S- 30	
Dairying and Animal Husbandry	July 1, 1971	Aug. 9, 1971	72-S- 29	
Fairs	July 1, 1970	Aug. 9, 1971	72-S- 28	
Markets	July 1, 1970	Aug. 9, 1971	72-S- 27	

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Agriculture (Cont.):			
Plant Pest Control	July 1, 1970	Aug. 9, 1971	72-S- 26
Poultry and Poultry Products	July 1, 1970	Aug. 9, 1971	72-S- 25
Milk Control Commission	July 6, 1970	Aug. 9, 1971	72-S- 24
State Reclamation Board	Sept. 30, 1970	Sept. 20, 1971	72-S- 31
Department of the Attorney General:			
Administrative Section	Feb. 11, 1971	Mar. 6, 1972	72-S-173
Commission on Uniform State Laws	Feb. 8, 1971	Mar. 21, 1972	72-S-190
Obscene Literature Control Commissioner	Feb. 10, 1971	Mar. 23, 1972	72-S-192
Department of Banking and Insurance:			
Division of:			
Banks and Loan Agencies	Dec. 9, 1970	Jan. 4, 1972	72-S-122
Insurance	May 12, 1971	Apr. 29, 1972	72-S-246
Savings Bank Life Insurance	Sept. 15, 1970	Sept. 21, 1971	72-S- 46
Supervisor of Loan Agencies	Nov. 30, 1970	Dec. 22, 1971	72-S-121
Department of Civil Service and Registration:			
Division of:			
Civil Service	May 3, 1971	Apr. 18, 1972	72-S-231
Registration	Apr. 20, 1971	May 1, 1972	72-S-255
Board of Registration:			
Architects	Sept. 21, 1970	Sept. 17, 1971	72-S- 52
Barbers	Jan. 18, 1971	Feb. 23, 1972	72-S-166
Podiatry	Aug. 17, 1970	Aug. 9, 1971	72-S- 21
Chiropractors	Apr. 5, 1971	May 1, 1972	72-S-242
Dispensing Opticians	Nov. 2, 1970	Nov. 23, 1971	72-S-125
Electrologists	Apr. 12, 1971	May 26, 1972	72-S-286
Embalming and Funeral Directing	Dec. 7, 1970	Jan. 13, 1972	72-S-147
Hairdressers	May 20, 1971	June 1, 1972	72-S-287
Landscape Architects	Apr. 12, 1971	June 7, 1972	72-S-285
Medicine	Dec. 18, 1970	Jan. 17, 1972	72-S-151
Nursing	Nov. 2, 1970	Dec. 6, 1971	72-S-130
Optometry	Sept. 28, 1970	Nov. 1, 1971	72-S-114
Pharmacy	Aug. 10, 1970	July 19, 1971	72-S- 18
Professional Engineers and Land Surveyors	Oct. 5, 1970	Nov. 9, 1971	72-S-115
Public Accountancy	Oct. 23, 1970	Nov. 29, 1971	72-S-124
Radio and Television Technicians	May 17, 1971	May 12, 1972	72-S-268
Real Estate Brokers and Salesmen	Feb. 1, 1971	Mar. 10, 1972	72-S-183
Sanitarians	Sept. 28, 1970	Sept. 27, 1971	72-S- 53
Veterinary Medicine	Aug. 24, 1970	Aug. 2, 1971	72-S- 22
Board of Dental Examiners	Aug. 28, 1970	Aug. 13, 1971	72-S- 35
State Examiners of:			
Electricians	Sept. 3, 1970	Sept. 8, 1971	72-S- 36
Plumbers	Mar. 29, 1971	Apr. 7, 1972	72-S-222
Board of Certification of Mental Health Officers	Oct. 8, 1970	May 30, 1972	72-S-289

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Civil Service and Registration (Cont.):			
Board of Certification of Operators of Waste Water Treatment Facilities	Inception to	May 30, 1972	72-S-290
Board of Registration of Nursing Home Administrators	Inception to	May 30, 1972	72-S-309
Department of Commerce and Development:			
Administrative Section	Sept. 23, 1970	Oct. 12, 1971	72-S- 82
Division of:			
Economic Development	Nov. 23, 1970	Oct. 20, 1971	72-S- 84
Tourism	Nov. 12, 1970	Oct. 19, 1971	72-S- 83
Massachusetts Science and Technology Foundation	Mar. 10, 1971	Feb. 22, 1972	72-S-165
Department of Community Affairs:			
Administrative Section	Sept. 24, 1970	Oct. 4, 1971	72-S- 78
Division of:			
Community Development	Sept. 24, 1970	Oct. 4, 1971	72-S- 79
Community Services	Sept. 24, 1970	Oct. 4, 1971	72-S- 80
Social and Economic Opportunities	Sept. 24, 1970	Oct. 4, 1971	72-S- 81
Department of Corporation and Taxation:			
Administrative Section	Nov. 9, 1970	Sept. 27, 1971	72-S- 63
Appellate Tax Board	Jan. 4, 1971	Dec. 21, 1971	72-S-138
Division of Local Finance			
Bureau of Accounts	Apr. 22, 1971	May 19, 1972	72-S-278
Department of Correction:			
Administrative Section	Dec. 28, 1970	Jan. 21, 1972	72-S-153
Massachusetts Correctional Institutes:			
Bridgewater	Dec. 9, 1970	Mar. 17, 1972	72-S-186
Concord	Apr. 14, 1971	May 3, 1972	72-S-256
Framingham	Jan. 15, 1971	Nov. 2, 1971	72-S-107
Monroe	June 22, 1971	June 12, 1972	72-S-282
Norfolk	Aug. 7, 1970	Nov. 4, 1971	72-S-108
Plymouth	Dec. 23, 1970	Dec. 29, 1971	72-S-139
Walpole	Nov. 2, 1970	Jan. 17, 1972	72-S-148
Warwick	Apr. 12, 1971	May 11, 1972	72-S-265
Parole Board	Nov. 18, 1970	Dec. 7, 1971	72-S-117
Department of Education:			
Advisory Council on Education	Oct. 9, 1970	Dec. 20, 1971	72-S-135
Board of Education and Commissioners Office	Oct. 16, 1970	Oct. 1, 1971	72-S- 66
Board of Higher Education	Sept. 21, 1970	Sept. 13, 1971	72-S- 43
Bureau of Library Extension	Mar. 2, 1971	Feb. 17, 1972	72-S- 70
Bureau of Nutrition and School Food Services	Dec. 16, 1970	Oct. 18, 1971	72-S- 73
Bureau of Surplus Property	Jan. 19, 1971	Nov. 15, 1971	72-S- 75

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Education (Cont.):			
Council on the Arts and Humanities	Mar. 29, 1971	Apr. 4, 1972	72-S-216
Division of:			
Administration and Personnel	Oct. 16, 1970	Oct. 1, 1971	72-S- 68
Curriculum and Instruction	Oct. 16, 1970	Oct. 1, 1971	72-S- 69
Immigration and Americanization	Sept. 17, 1970	Sept. 17, 1971	72-S- 44
Division of Occupational Education	Oct. 16, 1970	Oct. 1, 1971	72-S- 77
Research and Development	Oct. 16, 1970	Oct. 1, 1971	72-S- 71
School Facilities and Related Services	Oct. 16, 1970	Oct. 1, 1971	72-S- 72
State and Federal Assistance	Oct. 16, 1970	Oct. 1, 1971	72-S- 74
Educational Development Commission and State Experimental School	Oct. 30, 1970	Nov. 8, 1971	72-S- 67
Executive Committee for Educational Television	Nov. 17, 1970	Jan. 31, 1972	72-S- 76
Higher Educational Facilities Commission	Apr. 20, 1971	May 3, 1972	72-S-259
School Buildings Assistance Bureau	Apr. 30, 1971	Apr. 4, 1972	72-S-215
Division of State Colleges	Apr. 5, 1971	Feb. 11, 1972	72-S-158
Massachusetts College of Art	Apr. 7, 1971	May 1, 1972	72-S-257
Massachusetts Maritime Academy	Jan. 11, 1971	Apr. 3, 1972	72-S-206
State College at:			
Boston	Mar. 19, 1971	Mar. 13, 1972	72-S-180
Bridgewater	July 6, 1970	July 26, 1971	72-S- 19
Fitchburg	Mar. 24, 1971	June 6, 1972	72-S-308
Framingham	June 25, 1971	May 31, 1972	72-S-279
Lowell	May 3, 1971	Apr. 27, 1972	72-S-252
North Adams	June 7, 1971	June 19, 1972	72-S-281
Salem	Feb. 8, 1971	Mar. 30, 1972	72-S-193
Westfield	Dec. 1, 1970	Jan. 13, 1972	72-S-128
Worcester	Aug. 19, 1970	Dec. 15, 1971	72-S-132
Lowell Technological Institute of Massachusetts	July 1, 1970	Sept. 15, 1971	72-S- 42
Southeastern Massachusetts University	Oct. 19, 1970	Dec. 1, 1971	72-S-120
University of Massachusetts in Amherst	July 1, 1970	June 30, 1971	72-S- 1
University of Massachusetts in Boston	July 1, 1970	June 30, 1971	72-S- 2
University of Massachusetts Medical School	July 1, 1970	June 30, 1971	72-S- 3
Massachusetts Board of Regional Community Colleges	Mar. 29, 1971	Mar. 20, 1972	72-S-182
Community Colleges:			
Berkshire	June 7, 1971	Apr. 18, 1972	72-S-212
Bristol	July 20, 1970	July 13, 1971	72-S- 16
Cape Cod	Feb. 1, 1971	Nov. 1, 1971	72-S-100
Greenfield	Apr. 12, 1971	Apr. 24, 1972	72-S-211
Holyoke	Jan. 13, 1971	Feb. 23, 1972	72-S-163
Massachusetts Bay	May 24, 1971	Apr. 28, 1972	72-S-253
Massasoit	Mar. 17, 1971	Feb. 7, 1972	72-S-154
Mount Wachusett	Feb. 2, 1971	Feb. 9, 1972	72-S-159

Department or Institution	Audit Period		Report Number
	From	To	
Department of Education (Cont.):			
Northern Essex	Apr. 26, 1971	June 14, 1972	72-S-304
North Shore	June 16, 1971	June 6, 1972	72-S-280
Quinsigamond	Jan. 5, 1971	Apr. 10, 1972	72-S-230
Springfield Technical	Mar. 23, 1971	Apr. 24, 1972	72-S-213
Middlesex	Mar. 26, 1969	July 6, 1971	72-S- 15
Division of Special Education	Aug. 24, 1970	Oct. 1, 1971	72-S-131
Department of Labor and Industries:			
Administrative Section	Sept. 14, 1970	Oct. 6, 1971	72-S- 85
Board of Conciliation and Arbitration	Sept. 14, 1970	Oct. 6, 1971	72-S- 91
Division of:			
Apprentice Training	Sept. 14, 1970	Oct. 6, 1971	72-S- 87
Employment Agencies	Sept. 14, 1970	Oct. 6, 1971	72-S- 93
Employment Security	Apr. 30, 1971	Apr. 30, 1972	72-S-247
Industrial Accidents	Nov. 24, 1970	Oct. 7, 1971	72-S- 95
Industrial Safety	Sept. 14, 1970	Oct. 6, 1971	72-S- 86
Minimum Wage	Sept. 14, 1970	Oct. 6, 1971	72-S- 90
Occupational Hygiene	Sept. 14, 1970	Oct. 6, 1971	72-S- 89
Standards	Sept. 14, 1970	Nov. 10, 1971	72-S-116
Statistics	Sept. 14, 1970	Oct. 6, 1971	72-S- 88
Health, Welfare and Retirement			
Trust Funds Board	Sept. 11, 1970	Jan. 26, 1972	72-S- 94
Industrial Accident Rehabilitation Board	Nov. 24, 1970	Oct. 7, 1971	72-S- 97
Labor Relations Commission	Nov. 2, 1970	Jan. 4, 1972	72-S- 92
Office of Self Insurance	Nov. 24, 1970	Oct. 7, 1971	72-S- 96
Department of Mental Health:			
Administration	Jan. 19, 1971	Jan. 24, 1972	72-S-155
Mental Health Region I - West	June 8, 1971	June 12, 1972	72-S-283
Administrative Office:			
Region II - Worcester	June 8, 1971	May 2, 1972	72-S-260
Region III - Waltham	June 14, 1971	Apr. 13, 1972	72-S-240
Region IV - Wakefield	June 7, 1971	Apr. 24, 1972	72-S-241
Region V - Dedham	May 20, 1971	May 30, 1972	72-S-267
Region VI - Boston	June 1, 1971	Apr. 10, 1972	72-S-234
Region VII - Plymouth	June 8, 1971	May 18, 1972	72-S-266
Mental Health Centers:			
Cambridge - Somerville	Jan. 19, 1971	Apr. 12, 1972	72-S-201
Dr. Harry C. Solomon - Lowell	Apr. 12, 1971	Apr. 20, 1972	72-S-197
Dr. John C. Corrigan - Fall River	Apr. 5, 1971	May 15, 1972	72-S-194
Erich Lindemann	Mar. 30, 1971	May 15, 1972	72-S-199
Massachusetts (Boston Psychopathic Hospital)	July 23, 1970	Aug. 31, 1971	72-S- 37
Mental Health Training, Treatment and Research Center	Jan. 19, 1971	May 1, 1972	72-S-200
Rehabilitation Center:			
John T. Barry	Mar. 26, 1971	Apr. 3, 1972	72-S-196
Rutland Heights	Mar. 16, 1971	May 3, 1972	72-S-195

Department or Institution	Audit Period		Report Number
	From	To	
Department of Mental Health (Cont.):			
State Hospital:			
Boston	Mar. 8, 1971	Feb. 18, 1972	72-S-164
Cushing	Sept. 15, 1970	July 14, 1971	72-S- 17
Danvers	Jan. 29, 1971	Jan. 17, 1972	72-S-152
Foxborough	Feb. 10, 1971	Sept. 30, 1971	72-S- 99
Gardner	July 13, 1970	Sept. 28, 1971	72-S- 48
Grafton	Oct. 14, 1970	Dec. 8, 1971	72-S-109
Medfield	Aug. 25, 1970	Sept. 9, 1971	72-S- 41
Metropolitan	Dec. 18, 1970	Jan. 26, 1972	72-S-150
Monson	Feb. 1, 1971	Feb. 7, 1972	72-S-142
Northampton	July 6, 1970	Oct. 18, 1971	72-S- 50
Taunton	July 13, 1970	Aug. 9, 1971	72-S- 33
Westborough	July 7, 1970	July 8, 1971	72-S- 14
Worcester	Sept. 22, 1970	Sept. 21, 1971	72-S- 47
State School:			
Belchertown	Oct. 1, 1970	Dec. 1, 1971	72-S-106
Hathorne	Jan. 4, 1971	Jan. 24, 1972	72-S-149
Paul A. Dever	Aug. 17, 1970	July 1, 1971	72-S- 4
Walter E. Fernald	Mar. 31, 1971	May 19, 1972	72-S-271
Wrentham	Jan. 6, 1971	Nov. 23, 1971	72-S-123
Division of Drug Rehabilitation	Mar. 26, 1971	Mar. 30, 1972	72-S-198
Department of Natural Resources:			
Administration	May 3, 1971	June 1, 1972	72-S-291
Division of:			
Conservation Services	May 3, 1971	June 1, 1972	72-S-294
Fisheries and Game	July 1, 1970	July 1, 1971	72-S- 13
Forests and Parks	May 3, 1971	June 1, 1972	72-S-292
Law Enforcement	May 3, 1971	June 1, 1972	72-S-293
Marine Fisheries	May 3, 1971	June 1, 1972	72-S-298
Mineral Resources	May 3, 1971	June 1, 1972	72-S-296
Water Resources	June 30, 1971	June 30, 1972	72-S-297
Water Pollution Control	June 8, 1971	June 30, 1972	72-S-295
Marine Fisheries Advisory Commission	May 3, 1971	June 1, 1972	72-S-299
Public Access Board	May 3, 1971	June 1, 1972	72-S-300
Department of Public Health:			
Bureau of:			
Administration	Sept. 23, 1970	Sept. 21, 1971	72-S- 54
Chronic Disease Control	Sept. 23, 1970	Sept. 21, 1971	72-S- 57
Consumer Products Protection	Sept. 23, 1970	Sept. 21, 1971	72-S- 62
Environmental Sanitation	Sept. 23, 1970	Sept. 21, 1971	72-S- 55
Health Services	Sept. 23, 1970	Sept. 21, 1971	72-S- 58
Hospital Facilities	Sept. 23, 1970	Sept. 21, 1971	72-S- 60
Tuberculosis and Institution	Sept. 23, 1970	Sept. 21, 1971	72-S- 59
Institute of Laboratories	Sept. 23, 1970	Sept. 21, 1971	72-S- 61
Lakeville Hospital	Oct. 22, 1970	Sept. 3, 1971	72-S- 34
Lemuel Shattuck Hospital	Mar. 18, 1971	Dec. 17, 1971	72-S-134
Massachusetts Hospital School	May 26, 1971	May 11, 1972	72-S-262
Pondville Hospital	Oct. 16, 1970	Oct. 4, 1971	72-S- 65
Rutland Heights Hospital	Jan. 12, 1971	Feb. 11, 1972	72-S-156
Tewksbury Hospital	Apr. 12, 1971	Mar. 1, 1972	72-S-168
Western Massachusetts Hospital	Nov. 9, 1970	Dec. 27, 1971	72-S-127

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Public Health (Cont.):			
Lawrence Experimental Station	Sept. 23, 1970	Sept. 21, 1971	72-S- 56
Department of Public Safety:			
Department of Public Safety	June 1, 1971	May 22, 1972	72-S-276
Department of Public Utilities:			
Administrative Division	Mar. 8, 1971	June 1, 1972	72-S-272
Division of:			
Commercial Motor Vehicles	Apr. 8, 1971	June 1, 1972	72-S-275
Investigation of Securities	Apr. 8, 1971	June 1, 1972	72-S-273
Gas Fitting Regulation Board	Apr. 20, 1971	June 19, 1972	72-S-274
Department of Public Welfare:			
Department of Public Welfare	June 1, 1971	June 14, 1972	72-S-301
Bureau of Welfare Auditing	Nov. 12, 1972	May 31, 1972	72-S-302
Department of Public Works:			
Division of:			
Marine Recreation Vehicles	Oct. 14, 1970	Oct. 4, 1971	72-S- 64
Waterways	Jan. 4, 1971	Jan. 5, 1972	72-S-140
Bureau of Solid Waste Disposal	Nov. 25, 1969	Feb. 28, 1972	72-S-261
Government Center Commission	Aug. 31, 1970	Sept. 20, 1971	72-S- 51
Highways Division	Apr. 26, 1971	Feb. 28, 1972	72-S-169
Outdoor Advertising	Dec. 8, 1970	Nov. 8, 1971	72-S-118
Registry of Motor Vehicles	July 1, 1970	July 1, 1971	72-S- 5
Department of State Secretary:			
Administrative Section	July 1, 1970	July 1, 1971	72-S- 6
Board of Publications -			
Massachusetts Reports	July 1, 1970	July 28, 1971	72-S- 9
Bureau of Corporate Organization and Registration	July 1, 1970	June 30, 1971	72-S- 8
Commission on Interstate Co-operation	Aug. 25, 1970	Aug. 24, 1971	72-S- 11
Division of Elections	July 31, 1970	Aug. 16, 1971	72-S- 10
Massachusetts Historical Commission	July 27, 1970	July 19, 1971	72-S- 7
Ballot Law Commission	Feb. 5, 1971	Mar. 14, 1972	72-S-176
Records Conservation Board	Oct. 28, 1970	Jan. 18, 1972	72-S-136
Department of State Treasurer:			
Department of State Treasurer	Jan. 12, 1971	Feb. 1, 1972	72-S-157
Board of Commissioners of Firemen's Relief	Feb. 2, 1971	Mar. 6, 1972	72-S-174
Emergency Finance Board	Feb. 22, 1971	Mar. 31, 1972	72-S-210
State Board of Retirement	Jan. 1, 1971	Dec. 31, 1971	72-S-214
Vietnam Bonus Division	Jan. 12, 1971	Feb. 1, 1972	72-S-202
Department of Youth Services:			
Detention Center Hampden County	Feb. 9, 1971	Apr. 26, 1972	72-S-133
Detention Center Worcester County	Feb. 23, 1971	Apr. 26, 1972	72-S-249
Industrial School for Boys	Nov. 18, 1970	Mar. 2, 1972	72-S-171

<u>Department or Institution</u>	<u>From</u>	<u>To</u>	<u>Report Number</u>
Department of Youth Services (Cont.):			
Industrial School for Girls	Nov. 16, 1970	Mar. 2, 1972	72-S-170
Institute for Juvenile Guidance	Dec. 16, 1970	Mar. 3, 1972	72-S-178
Judge John J. Connolly Youth Center	Jan. 26, 1971	Jan. 17, 1972	72-S-112
Lyman School for Boys	Sept. 18, 1970	Sept. 16, 1971	72-S- 45
Reception and Detention Facilities for Girls	Feb. 1, 1971	Apr. 26, 1972	72-S-250
Resident Treatment Unit at Oakdale	Mar. 12, 1971	Apr. 26, 1972	72-S-248
Stephen L. French Youth Forestry Camp at Brewster	Jan. 20, 1971	Jan. 12, 1972	72-S-111
Administration	Dec. 14, 1970	Nov. 8, 1971	72-S-110
Judiciary:			
Board of Bar Examiners	Feb. 27, 1971	Mar. 6, 1972	72-S-179
Clerk of the Supreme Judicial Court	Feb. 4, 1971	Mar. 15, 1972	72-S-185
Commissioner of Probation	Feb. 22, 1971	May 1, 1972	72-S-211
Judicial Council	Mar. 18, 1971	Mar. 21, 1972	72-S-187
Massachusetts Defenders Committee	Mar. 3, 1971	Mar. 23, 1972	72-S-188
Reporter of Decisions of the Supreme Judicial Court	Oct. 30, 1970	Dec. 15, 1971	72-S-129
Legislature:			
Legislature Research Council and Bureau	Apr. 14, 1971	Apr. 18, 1972	72-S-232
Revolutionary Bicentennial Commission	Apr. 21, 1971	Apr. 21, 1972	72-S-218
Sergeant-at-Arms	Mar. 15, 1971	Mar. 27, 1972	72-S-203
Metropolitan District Commission:			
Administrative Division	Nov. 2, 1970	Nov. 1, 1971	72-S-101
Construction Division	Nov. 2, 1970	Nov. 1, 1971	72-S-103
Parks Division	Nov. 2, 1970	Nov. 1, 1971	72-S-102
Sewerage Division	Nov. 2, 1970	Nov. 1, 1971	72-S-104
Water Division	Nov. 2, 1970	Nov. 1, 1971	72-S-105

Public Authority Audits

Audit of Public Authorities: Chapter 733 of the Acts amended Chapter 11 of the General Laws in that it required the State Auditor to make an annual audit of the accounts of districts and authorities created by the General Court.

During the fiscal year ending June 30, 1972 the requirement of making an annual audit of said districts and authorities was fully complied with, and annual reports were issued for all such audits.

During the fiscal year 318 Housing, Independent and Redevelopment Authority audits were completed including the following 14 new or special audits.

Housing Authorities

Marshfield Housing

Medfield Housing

West Bridgewater Housing

Redevelopment Authorities

Palmer Redevelopment

Department of Mental Health

Greater Cape Ann Human Services, Inc.

Department of Public Welfare

Finance Units

Dedham

Springfield

Regional Offices

Boston

Worcester

Independent Authorities

Massasoit Community College Foundation Inc.

Woburn Golf and Ski Authority

Special Audits

Report on Drug Billings

Nursing Homes

Day Care Centers

AuthoritiesAudit Period

<u>Title</u>	<u>From</u>	<u>To</u>	<u>Report Number</u>
Local Housing Authorities:			
Abington	June 1, 1971	Jan. 31, 1972	72-A-184
Adams	Sept. 1, 1970	Apr. 30, 1972	72-A-242
Agawam	Oct. 1, 1970	Oct. 30, 1971	72-A- 81
Amesbury	Sept. 11, 1970	Sept. 30, 1971	72-A- 66
Amherst	Sept. 1, 1970	Sept. 30, 1971	72-A- 46
Andover	Mar. 1, 1971	Jan. 31, 1972	72-A-171
Arlington	July 1, 1970	Sept. 30, 1971	72-A- 64
Ashland	Jan. 1, 1971	Dec. 31, 1971	72-A-104
Athol	June 1, 1971	Feb. 29, 1972	72-A-227
Attleboro	Oct. 1, 1970	Sept. 30, 1971	72-A- 78
Barnstable	Oct. 1, 1970	Sept. 30, 1971	72-A- 68
Bedford	May 1, 1971	Dec. 31, 1971	72-A-158
Belchertown	Sept. 1, 1970	Nov. 30, 1971	72-A-118
Bellingham	May 1, 1971	Mar. 31, 1972	72-A-222
Belmont	Dec. 1, 1970	Nov. 30, 1971	72-A-123
Beverly	Nov. 1, 1970	Aug. 31, 1971	72-A- 60
Billerica	Feb. 1, 1971	Feb. 29, 1972	72-A-199
Blackstone	Dec. 1, 1970	Jan. 31, 1972	72-A-122
Boston	Jan. 1, 1971	Dec. 31, 1971	72-A-190
Bourne	Jan. 1, 1971	Jan. 31, 1972	72-A-182
Braintree	May 1, 1971	Jan. 31, 1972	72-A-175
Bridgewater	May 1, 1971	Feb. 29, 1972	72-A-186
Brockton	Sept. 1, 1970	July 31, 1972	72-A- 37
Brookline	July 1, 1970	June 30, 1971	72-A- 5
Burlington	Apr. 1, 1971	Mar. 31, 1972	72-A-200
Cambridge	July 1, 1970	June 30, 1971	72-A- 7
Canton	Nov. 1, 1970	Aug. 31, 1971	72-A- 53
Chatham	Nov. 1, 1970	July 31, 1971	72-A- 30
Chelsea	July 1, 1970	June 30, 1971	72-A- 3
Chicopee	Apr. 1, 1971	Feb. 29, 1972	72-A-204
Clinton	July 1, 1970	July 31, 1971	72-A- 31
Concord	Apr. 1, 1971	Jan. 31, 1972	72-A-160
Dalton	May 1, 1971	Apr. 30, 1972	72-A-239
Danvers	Jan. 1, 1971	Oct. 31, 1971	72-A-109
Dartmouth	Mar. 1, 1971	Feb. 29, 1972	72-A-194
Dedham	Oct. 1, 1970	June 30, 1971	72-A- 15
East Bridgewater	May 1, 1971	Feb. 29, 1972	72-A-187
Easthampton	Nov. 1, 1970	Nov. 30, 1971	72-A-116
East Longmeadow	Aug. 1, 1970	Aug. 31, 1971	72-A- 42
Easton	Apr. 1, 1971	Jan. 31, 1972	72-A-167
Essex	Sept. 1, 1970	Aug. 31, 1971	72-A- 48
Everett	July 1, 1970	June 30, 1971	72-A- 11
Fairhaven	Feb. 1, 1971	Feb. 29, 1972	72-A-193
Fall River	Aug. 1, 1970	Oct. 31, 1971	72-A-111
Falmouth	Dec. 1, 1970	Dec. 31, 1971	72-A-133
Fitchburg	Aug. 1, 1970	Aug. 31, 1971	72-A- 58
Foxborough	Jan. 1, 1971	Dec. 31, 1971	72-A-150
Framingham	June 1, 1971	Apr. 30, 1972	72-A-261
Franklin	May 1, 1971	Mar. 31, 1972	72-A-247
Gardner	Aug. 1, 1970	Aug. 31, 1971	72-A- 55
Gloucester	Oct. 1, 1970	Oct. 31, 1971	72-A- 87
Grafton	Mar. 1, 1971	Jan. 31, 1972	72-A-154
Great Barrington	May 1, 1971	Apr. 30, 1972	72-A-240

Authorities

<u>Title</u>	<u>From</u>	<u>To</u>	<u>Report Number</u>
Local Housing Authorities (Cont.):			
Greenfield	Apr. 1, 1971	Mar. 31, 1972	72-A-206
Hadley	Aug. 1, 1970	Aug. 31, 1971	72-A- 44
Hamilton	Sept. 1, 1970	Aug. 31, 1971	72-A- 47
Hatfield	Oct. 1, 1970	Dec. 31, 1971	72-A-117
Haverhill	Feb. 1, 1971	Nov. 30, 1971	72-A-134
Holbrook	Feb. 1, 1971	Jan. 31, 1972	72-A-162
Holyoke	Dec. 1, 1970	Dec. 31, 1971	72-A-145
Hopedale	Dec. 1, 1970	Oct. 31, 1971	72-A- 93
Hopkinton	Jan. 1, 1971	Dec. 31, 1971	72-A-105
Hudson	Feb. 1, 1971	Dec. 31, 1971	72-A-142
Hull	Feb. 1, 1971	Nov. 30, 1971	72-A-113
Ipswich	Dec. 1, 1970	Sept. 30, 1971	72-A- 86
Lancaster	Aug. 1, 1970	June 30, 1971	72-A- 13
Lawrence	Jan. 1, 1971	Dec. 31, 1971	72-A-140
Leicester	May 1, 1971	Feb. 29, 1972	72-A-176
Lenox	Oct. 1, 1970	May 31, 1972	72-A-241
Leominster	Aug. 1, 1970	June 30, 1971	72-A- 14
Lexington	May 1, 1971	Jan. 31, 1972	72-A-159
Lowell	Apr. 1, 1971	Apr. 30, 1972	72-A-259
Ludlow	Aug. 1, 1970	Aug. 31, 1971	72-A- 41
Lunenburg	June 1, 1971	Mar. 31, 1972	72-A-237
Lynn	July 1, 1970	June 30, 1971	72-A- 1
Malden	Oct. 1, 1970	Sept. 30, 1971	72-A- 76
Manchester	Jan. 1, 1971	Aug. 31, 1971	72-A- 49
Mansfield	Mar. 1, 1971	Dec. 31, 1971	72-A-166
Marblehead	Feb. 1, 1971	Oct. 31, 1971	72-A- 96
Marlborough	Apr. 1, 1971	Dec. 31, 1971	72-A-143
Marshfield	June 1, 1971	Mar. 31, 1972	72-A-235
Mattapoisett	Feb. 1, 1971	Feb. 29, 1972	72-A-189
Maynard	Apr. 1, 1971	Jan. 31, 1972	72-A-202
Medford	Sept. 1, 1970	Aug. 31, 1971	72-A- 62
Medfield	Oct. 17, 1968	Mar. 31, 1972	72-A-224
Medway	Jan. 1, 1971	Oct. 31, 1971	72-A-106
Melrose	Mar. 1, 1971	Mar. 31, 1972	72-A-250
Mendon	Dec. 1, 1970	Sept. 30, 1971	72-A- 83
Methuen	Dec. 1, 1970	Nov. 30, 1971	72-A-101
Middleborough	Jan. 1, 1971	Mar. 31, 1972	72-A-232
Middleton	Mar. 1, 1971	Feb. 29, 1972	72-A-172
Milford	Nov. 1, 1970	Sept. 30, 1971	72-A- 84
Millbury	Mar. 1, 1971	Jan. 31, 1972	72-A-155
Millis	May 1, 1971	Mar. 31, 1972	72-A-223
Monson	Oct. 1, 1970	Dec. 31, 1971	72-A-119
Montague	Apr. 1, 1971	Mar. 31, 1972	72-A-207
Nahant	Feb. 1, 1971	Jan. 31, 1972	72-A-169
Natick	Mar. 1, 1971	Dec. 31, 1971	72-A-135
Needham	Dec. 1, 1970	Oct. 31, 1971	72-A- 95
New Bedford	July 1, 1970	Aug. 31, 1971	72-A- 21
Newburyport	Mar. 1, 1971	Dec. 31, 1971	72-A-147
North Adams	May 1, 1971	Mar. 31, 1972	72-A-243
North Andover	Jan. 1, 1971	Nov. 30, 1971	72-A-108
North Attleborough	June 1, 1971	Apr. 30, 1972	72-A-279
Northampton	July 1, 1970	June 30, 1971	72-A- 17
Northborough	Jan. 1, 1971	Nov. 30, 1971	72-A-121
Northbridge	Sept. 1, 1970	Aug. 31, 1971	72-A- 50

Authorities

<u>Title</u>	<u>From</u>	<u>To</u>	<u>Report Number</u>
Local Housing Authorities (Cont.):			
North Reading	Jan. 1, 1971	Nov. 30, 1971	72-A-107
Norton	Apr. 1, 1971	Jan. 31, 1972	72-A-180
Norwood	Dec. 1, 1970	Aug. 31, 1971	72-A- 54
Orange	June 1, 1971	Mar. 31, 1972	72-A-236
Orleans	Nov. 1, 1970	July 31, 1971	72-A- 29
Palmer	Nov. 1, 1970	Sept. 30, 1971	72-A- 43
Peabody	May 1, 1971	Apr. 30, 1972	72-A-281
Pembroke	June 1, 1971	Mar. 31, 1972	72-A-230
Pittsfield	June 1, 1971	May 31, 1972	72-A-269
Plainville	Feb. 1, 1971	Dec. 31, 1971	72-A-151
Plymouth	Nov. 1, 1970	Feb. 29, 1972	72-A-211
Quincy	July 1, 1970	June 30, 1971	72-A- 12
Randolph	Apr. 1, 1971	Dec. 31, 1971	72-A-161
Reading	Jan. 1, 1971	Oct. 31, 1971	72-A-103
Revere	Sept. 1, 1970	July 31, 1971	72-A- 39
Rockland	June 1, 1971	Mar. 31, 1972	72-A-229
Rockport	Oct. 1, 1970	Oct. 31, 1971	72-A- 65
Rowley	Mar. 1, 1971	Dec. 31, 1971	72-A-148
Salem	July 1, 1970	July 31, 1971	72-A- 32
Sandwich	Dec. 1, 1970	July 31, 1971	72-A- 28
Saugus	Apr. 1, 1971	Feb. 29, 1972	72-A-170
Scituate	May 1, 1971	Feb. 29, 1972	72-A-231
Somerset	Apr. 1, 1971	May 31, 1972	72-A-286
Somerville	July 1, 1970	July 31, 1971	72-A- 23
South Hadley	Oct. 1, 1970	Sept. 30, 1971	72-A- 45
Spencer	Apr. 1, 1971	Jan. 31, 1972	72-A-177
Springfield	Jan. 1, 1971	Jan. 31, 1972	72-A-173
Sterling	Oct. 1, 1970	Sept. 30, 1971	72-A- 52
Stoneham	Nov. 1, 1970	Oct. 31, 1971	72-A- 77
Stoughton	Jan. 1, 1970	July 31, 1971	72-A- 35
Sutton	Mar. 1, 1971	Feb. 29, 1972	72-A-156
Swampscott	Nov. 1, 1970	Sept. 30, 1971	72-A- 75
Swansea	Apr. 1, 1971	Apr. 30, 1972	72-A-267
Taunton	Oct. 1, 1970	June 30, 1971	72-A- 10
Tewksbury	Feb. 1, 1971	Feb. 29, 1972	72-A-201
Upton	Dec. 1, 1970	Oct. 31, 1971	72-A- 91
Uxbridge	Dec. 1, 1970	Oct. 31, 1971	72-A- 92
Wakefield	Feb. 1, 1971	Jan. 31, 1972	72-A-168
Walpole	Dec. 1, 1970	Oct. 31, 1971	72-A-114
Waltham	Oct. 1, 1970	June 30, 1971	72-A- 16
Wareham	Jan. 1, 1971	Jan. 31, 1972	72-A-183
Watertown	Nov. 1, 1970	July 31, 1971	72-A- 33
Webster	Oct. 1, 1970	Aug. 31, 1971	72-A- 51
Wellesley	Sept. 1, 1970	July 31, 1971	72-A- 25
Westborough	Feb. 1, 1971	Nov. 30, 1971	72-A-120
Westfield	Sept. 1, 1970	Oct. 31, 1971	72-A- 80
West Springfield	July 1, 1970	June 30, 1971	72-A- 19
Westport	Mar. 1, 1971	Apr. 30, 1972	72-A-266
Weymouth	Jan. 1, 1971	Oct. 31, 1971	72-A- 97
Whitman	May 1, 1971	Mar. 31, 1972	72-A-228
Wilbraham	Dec. 1, 1970	Sept. 30, 1971	72-A- 82
Wilmington	Aug. 1, 1970	Sept. 30, 1971	72-A- 72
Winthrop	Dec. 1, 1970	Nov. 30, 1971	72-A-127

Authorities

<u>Title</u>	<u>From</u>	<u>To</u>	<u>Report Number</u>
Local Housing Authorities (Cont.):			
Woburn	Sept. 1, 1970	Sept. 30, 1971	72-A- 69
Worcester	July 1, 1970	June 30, 1971	72-A- 8
Wrentham	Apr. 1, 1971	Dec. 31, 1971	72-A-149
West Bridgewater	June 1, 1970	Feb. 29, 1972	72-A-185
Yarmouth	Sept. 1, 1970	July 31, 1971	72-A- 27
Redevelopment Authorities:			
Adams	May 1, 1971	May 13, 1972	72-A-271
Attleboro	Nov. 4, 1970	Nov. 3, 1971	72-A- 79
Beverly	Oct. 1, 1970	Sept. 30, 1971	72-A- 61
Boston	Jan. 1, 1971	Dec. 31, 1971	72-A-157
Brockton	Feb. 1, 1971	Sept. 30, 1971	72-A- 38
Brookline	Aug. 1, 1970	June 30, 1971	72-A- 6
Cambridge	Aug. 1, 1970	Aug. 31, 1971	72-A- 57
Chelsea	Sept. 1, 1970	July 31, 1971	72-A- 4
Chicopee	Apr. 1, 1971	Apr. 30, 1972	72-A-205
City Development - Lowell	Jan. 1, 1971	Nov. 30, 1971	72-A-126
Fall River	Aug. 1, 1970	Jan. 31, 1972	72-A-112
Fitchburg	Aug. 1, 1970	Aug. 31, 1971	72-A- 59
Framingham	June 1, 1971	Apr. 30, 1972	72-A-258
Franklin	May 1, 1971	Apr. 30, 1972	72-A-248
Gardner	Sept. 1, 1970	Aug. 31, 1971	72-A- 56
Holyoke	Jan. 1, 1971	Dec. 31, 1971	72-A-146
Hull	Mar. 1, 1971	Nov. 30, 1971	72-A-124
Lawrence	Mar. 1, 1971	Dec. 31, 1971	72-A-139
Lynn	Sept. 1, 1970	July 31, 1971	72-A- 26
Malden	Oct. 1, 1970	Oct. 31, 1971	72-A- 94
Marlborough	Apr. 1, 1971	Dec. 31, 1971	72-A-144
Medford	Nov. 1, 1970	Oct. 31, 1971	72-A- 74
Methuen	Mar. 1, 1971	Dec. 31, 1971	72-A-102
Milford	Nov. 1, 1970	Oct. 31, 1971	72-A- 85
Natick	Apr. 1, 1971	Dec. 31, 1971	72-A-136
New Bedford	Sept. 1, 1970	July 31, 1971	72-A- 22
Newburyport	Dec. 1, 1970	Nov. 30, 1971	72-A-125
Newton	June 1, 1971	Apr. 30, 1972	72-A-283
North Adams	May 1, 1971	Apr. 30, 1972	72-A-272
Northampton	Aug. 1, 1970	July 31, 1971	72-A- 18
Palmer	June 1, 1971	Apr. 30, 1972	72-A-246
Peabody	June 1, 1971	May 31, 1972	72-A-282
Pittsfield	July 1, 1971	May 31, 1972	72-A-270
Plymouth	Dec. 1, 1970	Apr. 30, 1972	72-A-268
Salem	July 1, 1970	June 30, 1971	72-A- 2
Somerville	Sept. 1, 1970	Sept. 30, 1971	72-A- 24
Southbridge	May 1, 1971	Feb. 29, 1972	72-A-178
Springfield	May 1, 1971	Feb. 29, 1972	72-A-174
Stoughton	Jan. 1, 1971	Aug. 31, 1971	72-A- 36
Taunton	Jan. 1, 1971	Mar. 31, 1972	72-A-233
Watertown	Oct. 1, 1970	July 31, 1971	72-A- 34
Weymouth	Jan. 1, 1971	Oct. 31, 1971	72-A- 98
Wilmington	Sept. 1, 1970	Sept. 30, 1971	72-A- 73
Woburn	Sept. 1, 1970	Sept. 30, 1971	72-A- 70
Worcester	July 1, 1970	July 31, 1971	72-A- 9

Audit Period

<u>Authorities, Departments or Institutions</u>	<u>From</u>		<u>To</u>		<u>Report Number</u>
Development Finance Authorities:					
City of Marlborough Industrial	Jan.	1, 1970	Dec.	31, 1970	72-A-226
Hudson Industrial	June	1, 1971	Apr.	1, 1972	72-A-225
Independent Authorities:					
Boston Arena Authority	July	1, 1970	June	30, 1971	72-A- 20
Boston Metropolitan District	Jan.	1, 1971	Dec.	31, 1971	72-A-141
Fall River Line	Jan.	1, 1971	Dec.	31, 1971	72-A-203
Greater Lawrence Sanitary District Commission	Jan.	1, 1971	Dec.	31, 1971	72-A-138
Hampden County Arena Authority	May	1, 1971	Apr.	30, 1972	72-A-245
Lowell Technological Institute Building Authority	July	1, 1970	June	30, 1971	72-A- 99
Lowell Technological Institute of Massachusetts Research Foundation	Aug.	31, 1970	Nov.	30, 1971	72-A-128
Massachusetts Bay Transportation Authority	Jan.	1, 1971	Dec.	31, 1971	72-A-234
Massachusetts Housing Finance Agency	July	1, 1970	June	30, 1971	72-A- 88
Massachusetts Mental Health Research Corporation	Jan.	1, 1970	Dec.	31, 1970	72-A- 63
Massachusetts Health Research Institute Inc.	Oct.	1, 1970	Sept.	30, 1971	72-A- 90
Massachusetts Parking Authority	Jan.	1, 1971	Dec.	31, 1971	72-A-188
Massachusetts Port Authority	July	1, 1970	June	30, 1971	72-A-110
Massachusetts State College Building Authority	July	1, 1970	June	30, 1971	72-A- 40
Massachusetts Turnpike Authority	Jan.	1, 1971	Dec.	31, 1971	72-A-179
Massasoit Community College Foundation, Inc.	Apr.	15, 1970	June	15, 1972	72-A-288
Medfield Foundation, Inc.	Oct.	27, 1970	Nov.	19, 1971	72-A-100
Southeastern Massachusetts University Building Authority	Mar.	24, 1971	Apr.	3, 1972	72-A-191
Southeastern Massachusetts University Research Foundation	Mar.	1, 1971	Mar.	1, 1972	72-A-192
Teachers Retirement Board	Jan.	1, 1971	Dec.	31, 1971	72-A-284
University of Massachusetts Building Authority	July	1, 1970	June	30, 1971	72-A- 67
Walter E. Fernald State School Corporation	Apr.	1, 1971	May	31, 1972	72-A-285
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan.	1, 1971	Dec.	31, 1971	72-A-249
Wrentham Research Foundation, Inc.	Mar.	8, 1971	Feb.	2, 1972	72-A-152
Woburn Golf & Ski Authority	Mar.	25, 1969	Jan.	31, 1972	72-A-181
Mental Health Centers:					
Attleboro Area Mental Health Inc.	May	12, 1971	May	11, 1972	72-A-195
Belmont - Waltham - Watertown Mental Health Association Inc.	Apr.	1, 1971	Mar.	31, 1972	72-A-216
Berkshire Mental Health Association Inc.	July	1, 1971	May	31, 1972	72-A-274
Boston Evening Clinic	June	7, 1971	Apr.	30, 1972	72-A-252
Boston University - Boston City Hospital Guidance Center	June	1, 1971	Apr.	30, 1972	72-A-253

Authorities, Departments or Institutions	Audit Period		Report Number
	From	To	
Department of Mental Health (Cont.)			
Brookline Association for Mental Health Inc.	June 21, 1971	Apr. 30, 1972	72-A-251
Cambridge Mental Health Association	June 14, 1971	Mar. 31, 1972	72-A-256
Cape Cod Mental Health Association	May 14, 1971	May 15, 1972	72-A-196
Child Guidance Clinic of Springfield	July 1, 1971	May 31, 1972	72-A-277
Eastern Middlesex Mental Health Association, Inc.	Apr. 1, 1971	Mar. 31, 1972	72-A-215
Franklin County Mental Health Association, Inc.	July 1, 1971	May 31, 1972	72-A-275
Greater Cape Ann Human Services, Inc.	Oct. 18, 1971	Feb. 29, 1972	72-A-238
Greater Framingham Mental Health Association, Inc.	May 21, 1971	June 1, 1972	72-A-262
Greater Lawrence Mental Health Center, Inc.	Apr. 1, 1971	Mar. 31, 1972	72-A-217
Greater Lynn Mental Health Association	Apr. 1, 1971	Feb. 29, 1972	72-A-213
Health and Educational Facilities Authority	May 1, 1971	June 30, 1971	72-A- 89
Holyoke, Chicopee, Northampton Area Mental Health Center	July 1, 1971	May 31, 1972	72-A-276
Martha's Vineyard Mental Health Center	May 18, 1971	May 19, 1972	72-A-197
Mayflower Mental Health Association	May 10, 1971	May 9, 1972	72-A-198
Mental Health Association of North Central Massachusetts Inc.	June 2, 1971	Apr. 12, 1972	72-A-209
Health and Educational Services, Inc. - Salem	Jan. 1, 1972	Feb. 29, 1972	72-A-212
Middleboro, Lakeville Mental Health Association Inc.	Feb. 1, 1970	May 17, 1972	72-A-287
Milford Area Mental Health Association, Inc.	May 27, 1971	Mar. 23, 1972	72-A-208
Mystic Valley Mental Health Association	Apr. 1, 1971	Mar. 31, 1972	72-A-218
Newton Mental Health Association, Inc.	Apr. 6, 1971	Apr. 30, 1972	72-A-280
Norfolk County Mental Health Association, Inc.	May 27, 1971	May 18, 1972	72-A-265
Northeastern Essex Mental Health and Child Guidance Association, Inc.	May 1, 1971	Mar. 31, 1972	72-A-220
North Suffolk Mental Health Association, Inc.	Apr. 1, 1971	Mar. 31, 1972	72-A-219
Old Colony Association for Mental Health	June 22, 1971	May 10, 1972	72-A-260
Somerville Mental Health Association, Inc.	Apr. 1, 1971	Apr. 30, 1972	72-A-257
South Shore Mental Health Association	May 25, 1971	May 16, 1972	72-A-264
St. Elizabeth's Hospital Mental Health Center	June 6, 1971	Apr. 30, 1972	72-A-254
Tri - City Mental Health and Retardation Association, Inc. Malden	As of	Mar. 31, 1972	72-A-214

<u>Authorities, Departments or Institutions</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Mental Health (Cont.):			
Trinity Mental Health Association	May 20, 1971	June 1, 1972	72-A-263
Tufts Mental Health Center	June 8, 1971	Apr. 30, 1972	72-A-255
Walden Guidance Association, Inc.	Apr. 1, 1971	Mar. 31, 1972	72-A-221
Westfield Area Child Guidance Association, Inc.	July 1, 1971	May 31, 1972	72-A-278
Worcester Youth Guidance Center	May 28, 1971	Mar. 24, 1972	72-A-210
Department of Natural Resources:			
Division of Water Resources:			
Flood Control Commissions:			
Connecticut River Valley	July 1, 1970	June 30, 1971	72-A-129
Merrimack River Valley	July 1, 1970	June 30, 1971	72-A-131
Thames River Valley Flood Control Commissioner	July 1, 1970	June 30, 1971	72-A-130
New England Interstate Water Pollution Control Commission	July 1, 1970	June 30, 1971	72-A-132
Upper Blackstone Water Pollution Abatement District	June 1, 1971	Feb. 29, 1972	72-A-164
Regional Planning:			
Berkshire County Planning Commission	June 1, 1971	Apr. 30, 1972	72-A-273
Central Massachusetts Regional Planning Commission	May 1, 1971	Jan. 31, 1972	72-A-163
Merrimack Valley Regional Planning Commissioner	Dec. 1, 1970	Nov. 30, 1971	72-A-137
Lower Pioneer Valley Regional Planning Commissioner	Mar. 1, 1971	Apr. 30, 1972	72-A-244
Metropolitan Area Planning Commission	Nov. 29, 1970	Oct. 31, 1971	72-A-115
Montachusetts Regional Planning Commissioner	June 1, 1971	Feb. 29, 1972	72-A-165
Northern Middlesex Area Commission			
Greater Lowell Area	May 1, 1971	Dec. 31, 1971	72-A-153
Old Colony Planning Council	Sept. 18, 1970	Sept. 30, 1971	72-A- 71

<u>Authorities, Departments or Institutions</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Federal:			
Consumer Protection Division in the Department of the Attorney General	July 1, 1970	June 30, 1971	72-F-1

Authorities, Departments or Institutions	Audit Period		Report Number
	From	To	
Department of Public Welfare:			
Finance Units:			
Adams	June 1, 1971	Mar. 31, 1972	72-W- 33
Arlington	Oct. 1, 1970	Jan. 25, 1972	72-W- 18
Attleboro	Apr. 1, 1971	Jan. 17, 1972	72-W- 13
Boston	July 1, 1970	June 30, 1971	72-W- 11
Brockton	Feb. 1, 1971	Feb. 29, 1972	72-W- 22
Cambridge	Apr. 1, 1971	Mar. 31, 1972	72-W- 28
Chelsea	Apr. 1, 1971	Mar. 31, 1972	72-W- 30
Chicopee	Mar. 1, 1971	Jan. 31, 1972	72-W- 19
Dedham	June 1, 1970	May 12, 1972	72-W- 41
Everett	Mar. 2, 1971	Apr. 30, 1972	72-W- 45
Fitchburg	June 1, 1971	Mar. 31, 1972	72-W- 26
Framingham	Oct. 31, 1970	Dec. 31, 1971	72-W- 17
Gloucester	Sept. 1, 1970	Mar. 31, 1972	72-W- 37
Great Barrington	Apr. 16, 1971	Mar. 15, 1972	72-W- 24
Haverhill	Oct. 1, 1970	Feb. 29, 1972	72-W- 39
Holyoke	Feb. 1, 1971	Dec. 31, 1971	72-W- 16
Leominster	June 1, 1971	Feb. 29, 1972	72-W- 25
Lynn	Sept. 1, 1970	Jan. 17, 1972	72-W- 12
Lowell	Sept. 1, 1970	Apr. 30, 1972	72-W- 44
Medford	Dec. 1, 1970	Apr. 18, 1972	72-W- 32
Methuen	Jan. 1, 1971	Dec. 31, 1971	72-W- 14
New Bedford	Apr. 1, 1971	Dec. 31, 1971	72-W- 15
Newburyport	Dec. 1, 1970	Mar. 31, 1972	72-W- 29
Newton	Mar. 1, 1971	May 15, 1972	72-W- 42
North Adams	June 1, 1971	Mar. 31, 1972	72-W- 38
Northampton	Apr. 1, 1971	Feb. 29, 1972	72-W- 23
Pittsfield	May 1, 1971	Apr. 30, 1972	72-W- 35
Quincy	July 1, 1971	Mar. 31, 1972	72-W- 36
Salem	Apr. 1, 1971	Jan. 31, 1972	72-W- 21
Somerville	May 1, 1971	June 12, 1972	72-W- 43
Springfield	Jan. 1, 1970	May 31, 1972	72-W- 34
Taunton	Dec. 1, 1970	Feb. 29, 1972	72-W- 20
Templeton	May 18, 1971	Feb. 29, 1972	72-W- 27
Weymouth	June 17, 1971	Apr. 10, 1972	72-W- 31
Worcester	June 1, 1971	Apr. 28, 1972	72-W- 40
Regional Offices:			
Boston	As of	June 30, 1971	72-W- 1
Brockton	As of	June 30, 1971	72-W- 3
Greater Boston	As of	June 30, 1971	72-W- 2
Lawrence	As of	June 30, 1972	72-W- 4
New Bedford	As of	June 30, 1971	72-W- 5
Springfield	As of	June 30, 1971	72-W- 6
Worcester	Inception to	June 30, 1971	72-W- 7
Day Care Centers	As of	Nov. 30, 1971	72-W- 9
Nursing Homes	As of	Oct. 31, 1971	72-W- 8
Report on Drug Billings	As of	Dec. 31, 1971	72-W- 10

